

Please delete the Abstract and substitute the following new Abstract:

**ABSTRACT**

A voice mail device includes: a first audio data storing section which stores audio data in a first encoding format; a second audio data storing section which stores the audio data in a second encoding format; an encoding format determining section which communicates with a first telephone terminal to determine an encoding format of audio data; an audio data selecting section which selects audio data from the audio data in the first encoding format and the audio data in the second encoding format based on the determination by the encoding format determining section; a packet converting section which converts the audio data selected by the audio data selecting section to an audio packet; and a packet transmitting section which transmits to the first telephone terminal the audio packet resulting from the conversion by the packet converting section.